

Board of Tax Appeals

Analyst: Houston

Historical Summary

OPERATING BUDGET	FY 2008 Total App	FY 2008 Actual	FY 2009 Approp	FY 2010 Request	FY 2010 Gov Rec
BY FUND CATEGORY					
General	577,800	562,400	607,600	665,300	530,800
Percent Change:		(2.7%)	8.0%	9.5%	(12.6%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	384,400	384,300	469,200	485,700	465,700
Operating Expenditures	192,400	177,200	138,400	172,600	65,100
Capital Outlay	1,000	900	0	7,000	0
Total:	577,800	562,400	607,600	665,300	530,800
Full-Time Positions (FTP)	5.00	5.00	6.00	6.00	6.00

Division Description

The Board of Tax Appeals (Section 63-3801, Idaho Code) provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The three member Board of Tax Appeals provides an opportunity for appellants and respondents to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial which can necessitate legal representation and expense.

Board of Tax Appeals

Agency Profile

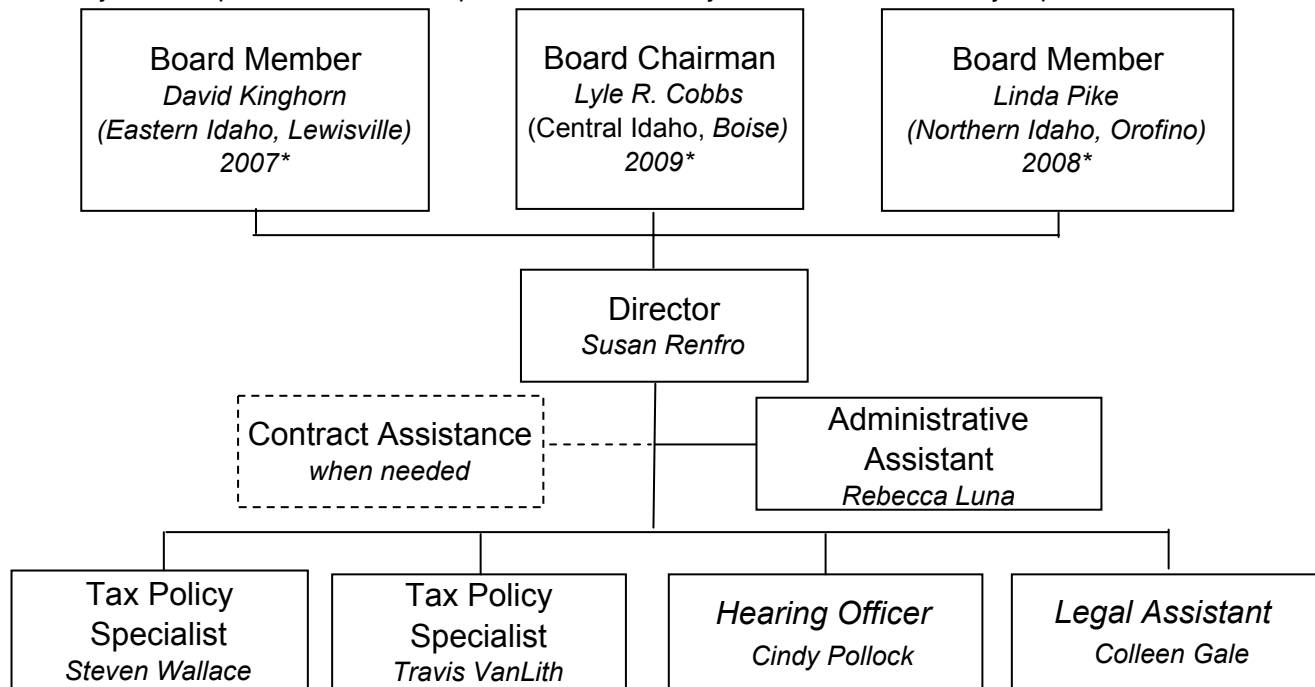
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	FY 2005	FY 2006	FY 2007	FY 2008
Key Services Provided				
1. Number of Tax Appeals Filed	275	287	1,142	810
2. Appeals Settled/Withdrawn/Dismissed	131	138	767	333
3. Decisions Rendered	144	149	344	477
4. Reconsideration Motions Filed	17	6	37	25
5. Appeals taken to District Court	13	9	16	21

Selected Performance Measures				
6. Hearings held within 90 days of appeal benchmark is 100%	75%	89%	46%	70%
7. Decisions issued within 90 days of hearing benchmark is 100%	20%	17%	16%	21%
8. Tax Com. related decisions within 180 days benchmark is 100%	0%	2%	93%	40%
9. Ad valorem related decisions by May 1 benchmark is 100%	100%	86%	99%	98%

Organizational Chart

* 3 yr term expires June 30. Compensation is \$200/day + actual and necessary expenses



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Comparative Summary

Analyst: Houston

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2009 Original Appropriation	6.00	607,600	607,600	6.00	607,600	607,600
Omnibus Rescission	0.00	0	0	0.00	(22,600)	(22,600)
Health Insurance Reduction	0.00	0	0	0.00	(3,000)	(3,000)
FY 2009 Total Appropriation	6.00	607,600	607,600	6.00	582,000	582,000
Removal of One-Time Expenditures	0.00	(42,400)	(42,400)	0.00	(42,400)	(42,400)
Additional Base Adjustment	0.00	0	0	0.00	(10,800)	(10,800)
FY 2010 Base	6.00	565,200	565,200	6.00	528,800	528,800
Benefit Costs	0.00	5,300	5,300	0.00	2,300	2,300
Inflationary Adjustments	0.00	4,000	4,000	0.00	0	0
Statewide Cost Allocation	0.00	(300)	(300)	0.00	(300)	(300)
Change in Employee Compensation	0.00	11,200	11,200	0.00	0	0
FY 2010 Program Maintenance	6.00	585,400	585,400	6.00	530,800	530,800
1. Moving Costs & Rent	0.00	43,500	43,500	0.00	0	0
2. Temporary Decision Writers	0.00	36,400	36,400	0.00	0	0
FY 2010 Total	6.00	665,300	665,300	6.00	530,800	530,800
Change from Original Appropriation	0.00	57,700	57,700	0.00	(76,800)	(76,800)
% Change from Original Appropriation		9.5%	9.5%		(12.6%)	(12.6%)

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2009 Original Appropriation	6.00	607,600	0	0	607,600
Omnibus Rescission					
Agency Request	0.00	0	0	0	0
<i>General Fund holdbacks, as directed by Executive Orders 2008-3, and 2008-5, are incorporated as a rescission that reduces the General Fund by 4% for FY 2009.</i>					
Governor's Recommendation	0.00	(22,600)	0	0	(22,600)
Health Insurance Reduction					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends an ongoing reduction of the health insurance appropriation. Reserves will be used to offset the increased cost of health insurance for FY 2009 and FY 2010.</i>					
Governor's Recommendation	0.00	(3,000)	0	0	(3,000)
FY 2009 Total Appropriation					
Agency Request	6.00	607,600	0	0	607,600
Governor's Recommendation	6.00	582,000	0	0	582,000
Removal of One-Time Expenditures					
<i>Remove one-time funding provided for FY 2009 contract decision writers.</i>					
Agency Request	0.00	(42,400)	0	0	(42,400)
Governor's Recommendation	0.00	(42,400)	0	0	(42,400)
Additional Base Adjustment					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends an ongoing base reduction to balance the state budget. This represents an additional 1.9% reduction for the Board of Tax Appeals bringing the FY 2010 Base 6.1% below the ongoing FY 2009 General Fund Original Appropriation.</i>					
Governor's Recommendation	0.00	(10,800)	0	0	(10,800)
FY 2010 Base					
Agency Request	6.00	565,200	0	0	565,200
Governor's Recommendation	6.00	528,800	0	0	528,800
Benefit Costs					
<i>Provides \$900 per position, which equates to a 10.4% increase for employer-paid health insurance. Also, includes a 19% reduction in life and disability insurance rates from 1.1% to 0.9% of salary for eligible employees.</i>					
Agency Request	0.00	5,300	0	0	5,300
Governor's Recommendation	0.00	2,300	0	0	2,300
Inflationary Adjustments					
<i>Inflationary increases are calculated using the ongoing base for operating expenditures multiplied by agency-specific inflation factors. The inflationary adjustment includes \$2,000 or a 28.6% increase for employee development (Idaho Code books, LexisNexis, appraisal manuals) and \$2,000 or an 11% increase for employee travel costs. The overall increase is 2.9%.</i>					
Agency Request	0.00	4,000	0	0	4,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
Statewide Cost Allocation					
<i>The request includes adjustments to recover the costs of services provided by other state agencies: a reduction of \$1,200 for Attorney General fees; an increase of \$700 for State Controller fees; and an increase of \$200 for State Treasurer fees.</i>					
Agency Request	0.00	(300)	0	0	(300)
Governor's Recommendation	0.00	(300)	0	0	(300)

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
Agencies were instructed to calculate a 3% salary increase in the appropriation request.					
Agency Request	0.00	11,200	0	0	11,200
<i>While increasing salaries of state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2010 Program Maintenance					
Agency Request	6.00	585,400	0	0	585,400
Governor's Recommendation	6.00	530,800	0	0	530,800
1. Moving Costs & Rent					
This is a request to relocate to a larger office space. The current five-year lease expires July 31, 2009. The request is for 3,000 sq. ft. at \$19 per sq ft. for a total of \$57,000. The base budget includes 1,776 sq. ft. at \$13.25 per sq. ft. and 817 sq. ft at \$14 per sq. ft. for a total of \$35,000; however, \$7,000 of that space is funded one-time leaving an ongoing need of \$29,000 for the new space. Also included is \$7,500 one-time for moving costs and \$7,000 for a telephone system. [\$14,500 one-time]					
Agency Request	0.00	43,500	0	0	43,500
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
2. Temporary Decision Writers					
This one-time request for 1,040 hours of temporary decision writers at \$35 per hour. These funds are requested as a contingency should caseload numbers spike. The ability to hire temporary decision writers helps to ensure timely decisions to the appeals. [One-time]					
Agency Request	0.00	36,400	0	0	36,400
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2010 Total					
Agency Request	6.00	665,300	0	0	665,300
Governor's Recommendation	6.00	530,800	0	0	530,800
Agency Request					
Change from Original App	0.00	57,700	0	0	57,700
% Change from Original App	0.0%	9.5%			9.5%
Governor's Recommendation					
Change from Original App	0.00	(76,800)	0	0	(76,800)
% Change from Original App	0.0%	(12.6%)			(12.6%)